NOTES ON SUBJECTS ON WHICH THE OPINION OF THE ASSEMBLY IS INVITED.

SUBJECT No. 1.

Levy of Income-Tax.

In most countries there is income-tax because it is considered that the rich should pay according to their means for the benefits and protection which they enjoy under Government. In Mysore, it is felt that rich merchants, Government servants, manufacturers, etc., do not pay sufficiently towards the cost of Government and the burden of taxation is not evenly distributed on all classes.

2. The Representative Assembly has discussed the question during three sessions and approved the levy of an income-tax by a majority in the year 1914. It behoves the members to consider the subject again very carefully and place their views before Government.

3. If an income-tax is to be levied, the rates to be adopted should also be settled. Perhaps, we may adopt lower rates than the British Indian rates and our exemption limit may be higher. Our rules may be :—

(*a*) Income up to Rs. 1,200 per annum to be exempt.

(*b*) Income from Rs. 1,201 to Rs. 6,000 per annum to pay ¼ anna in the rupee.

(*c*) Income above Rs. 6,000 per annum to pay ½ anna in the rupee.

(*d*) All companies working within the State to be liable to tax to the extent of profits earned in the State irrespective of the location of their head offices.

SUBJECT No. 2.

Inam Villages.

Questions connected with—

(*a*) Rights and responsibilities of holders of Inam villages and their tenants and (*b*) compulsory introduction of Survey and Settlement in Inam villages.

In the Representative Assembly of 1914, the question of compulsory introduction of Survey and Settlement into Inam villages was raised. Government then declared their intention to appoint a Committee representing all interests to investigate the question. In their order dated 14th May 1915, they appointed such a Committee and referred to them seven specific points for consideration. These points together with the resolution of the Committee in respect of each of them are enumerated below :—

Points.	*Resolution*
I. Should the introduction of Survey and Settlement into Inam villages be made compulsory, and if so, subject to what condition ?	May be made compulsory upon the consent of the owners of not less than one-half of the aggregate interest in the village, provided that the rates determined by the Survey Department shall in no case be less than the original survey valuation of the village. Kadim tenants as well as such others as have held possession paying fixed rent in cash or in kind for not less than 12 years immediately preceding the date of the Government Order sanctioning the introduction of Survey and Settlement and also those who have derived their title in some legal manner from the Inamdar may be entered as occupants.

Points.	*Resolution.*
II. In what respects may Section 236 of the Land Revenue Code be amended and provisions of Chapter 7 defining the rights and responsibities of the inamdars and their tenants amplified?	No change necessary.
III. Should Rule 99 (*e*) of the Land Revenue Rules regarding the recovery of arrears of quit-rent due on inam villages be amended and, if so, in what respects?	No amendment required.
IV. How should the responsibility of an inamdar and the raiyats of an inam village in regard to the restoration and maintenance of irrigation works, situated wholly within the inam village be fixed?	Government Order No. 9033-42—L. R. 400-07-2, dated 11th June 1908, quite sufficient.
V. Who should be held responsible for contribution and water-rate payable to Government on lands newly converted into wet in an inam village from a Government source of irrigation?	Existing order making superior holders responsible requires no change.
VI. What should be the terms on which inam villages may be taken under Government management?	The existing law is all right so far as it goes but an addition may be made to the effect that when inam villages are taken under Government management a small percentage of the collection shall be devoted to the improvement of sanitation of the village and on the maintenance of the inamdar when possible.
VII. Should the inamdars be required to maintain any other accounts in addition to those mentioned in Rule VI of the Land Revenue Rules?	In addition to the accounts 14 and 15, Inamdars may be required to maintain *Khaneshumari* and *Pahani*. Inamdars who have not furnished these accounts shall not be entitled to any assistance under Section 97, Land Revenue Code or to be invested with any of the special powers under Section 99 of the same code and shall not on this ground be absolved of the liability imposed on them in para 3, Section 16, Land Revenue Code.

2. The subject was discussed again at the Assembly of 1916 (*vide* Subjects Nos. 52 and 53), but no decision was arrived at.

3. The enlarged Committee, representing more largely the tenants' interests, appointed since then, reported that no more unanimity than was arrived at by the previous Committee, was possible.

4. With regard to point No. 1 referred to the Committee, and the Resolution thereon, it may be observed that Regulation II of 1916 has since been passed under which Survey and Settlement may be compulsorily introduced when holders of an inam village owning not less than three-fourths of the shares in the village apply for it.

5. Government have ordered on the 24th February 1917 that the subject may be discussed at the District Conferences. This could not be done in the districts of Shimoga, Kadur and Chitaldrug where the Conferences had been already held.

SUBJECT No. 3.

Proper Utilization of Supari Cess.

The Supari Cess is being levied in accordance with Government Order No. Fl. 6878-88, dated the 14th March 1907.

2. The object of the cess, as stated in the said order, is "to provide a fund for the scientific investigation of supari garden problems, such as those connected with supari cultivation, diseases to which supari is liable and the like."

3. The cess is levied in the maidan as well as in the malnad, at the rate of one anna per rupee of assessment on supari garden lands and yields an annual

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revenue of about Rs. 28,000 roughly. The expenditure is about 10,000. The amount at the credit of the Cess Fund on 1st July 1915 was Rs. 1,51,003.

4. The various proposals made for utilizing the Cess Fund are as follow :—

(*a*) One-third of the surplus may be left untouched to form a reserve, the remaining two-thirds being utilized for the following purposes :—

(1) Investigating the diseases to which the areca palm is liable.
(2) Improving the supply of labour in the malnad.
(3) Granting loans to new settlers for supari cultivation.
(4) Developing subsidiary industries.
(5) Equipment of a laboratory for investigating the malnad diseases and remedies therefor and opening one or two itinerant dispensaries.
(6) Developing agricultural and technical education in the malnad.
(7) Improvement of water-supply in the malnad.
(8) Publication of bulletins, etc.
(9) Collection of statistics, etc., for improving the supari trade.

(*b*) The cess may be appropriated for starting and working agricultural experimental farms.

(*c*) It may be used for the general improvement of the malnad.

(*d*) The several problems connected with supari cultivation such as improved harvesting, preparation for market, investigation of the diseases of the areca palm, other than *koleróga*, still await investigation for which the surplus may be required. It should not therefore be diverted to any other purpose.

(*e*) The proceeds of the cess should be devoted every year primarily for the purposes laid down in the Government Order of the 14th March 1907.

The unutilized balance of every year may be spent next year for general improvement of the localities in which the cess is levied. In settling the works on which such balances might be spent, priority should be given to works of agricultural improvement.

A Committee consisting of five supari cess payers elected in each district under a set of simple rules to be framed, may select the works under the presidency of the Deputy Commissioner concerned subject to the approval of Government.

SUBJECT No. 4.

Legislation to enforce Weekly Labour, etc., under the Village Improvement Scheme.

The idea of legislation for enforcing compulsory labour for communal purposes is not foreign to Mysore. The Tank Maintenance Rules of 1873 (re-affirmed by the Government Order of December 1904 and by the Tank Panchayet Regulation of 1911) provide for compulsory labour for the upkeep of the village tank and the Village Police Rules of 1872 also provide for compulsory labour for the maintenance of the village fence and village gate. The provision for compulsory village night watch may also be regarded as an extension of the same principle.

2. This question was brought up before the Dasara Representative Assembly in two years, 1915 and 1916. In 1915, votes of the Representative Assembly members were taken and there was a majority in favour of legislation on the subject; but in 1916 on votes being taken there was a majority opposed to legislation on the subject as the enclosed extracts* from the Dasara Representative Assembly proceedings books will show.

3. The points on which decision is required at present are—

(*a*) Whether legislation to enforce compulsory labour for works undertaken by the Village Improvement Committees is desirable?

(*b*) If the above point is decided in the affirmative, when and on what lines the legislation should be undertaken?

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SUBJECT No. 5.

Increase of Remuneration to Patels and Shanbhogs.

There has been considerable increase in the work of patels and shanbhogs on account of the large number of new schemes recently introduced into rural areas. The remuneration of these officers is also so low that it is in many cases insufficient for their maintenance. The cost of living has also increased very much in recent years. A good case may therefore be said to exist for increasing the remuneration of these village officers.

2. There are, however, certain considerations to be taken into account on the opposite side. These village officers are not whole-time servants of Government and the potgi is not their only source of income. Many of them have been granted valuable inam lands. Besides, the hereditary character of the appointments carries with it a certain amount of prestige and influence and the potgi has to be regarded more as an honorarium or commission than regular pay fixed for the appointments.

3. Another point requiring consideration in this connection is that any increase, however modest, will involve a large financial outlay on the part of Government. The present rates of remuneration are as follows :—

	Shanbhogs	Patels
On the first thousand	... 4%	3%
,, second ,, ...	... 3%	2%
,, third ,, ...	... 2%	1%
,, fourth ,, and beyond	... 1%	1%

Under these rates the average remuneration of a patel is calculated to come to 20 or 22 rupees and that of a shanbhog to Rs. 70 per annum. The total expenditure on account of potgi is about Rs. 8,06,900 or 8 per cent of the land revenue. An increase by even so small an amount as 1 per cent, all round, will involve an additional recurring expenditure of about Rs. 2,18,207.

A suggestion has been made that the existing rates may be increased by 1 per cent all round so as to bring our rates to a level with those in Bombay or instead of increasing the rate by 1 per cent all round, the rates in the first and second thousand may be increased, the rates for the subsequent thousands being left as at present. This will give larger increases to the poorer classes of these officials, who are, after all, the persons on whom the inadequate remuneration complained of presses most heavily.

4. Another suggestion that has been made is that instead of giving potgi, fixed pay may be given to these officers as in Madras and Bombay. In this case, the appointments can no longer continue to be hereditary, and the officiators will have to be subject to all the rules and regulations applicable to stipendiary appointments.

5. To sum up, the points for consideration are :—

(1) Whether the remuneration to patels and shanbhogs should be increased?

(2) If so, how should such increase be given? Should there be a uniform percentage increase all round or a higher rate for the smaller villages? What should be the rates of increase in either case?

(3) Whether the hereditary character of the appointment may be abolished and the appointments made stipendiary as in Madras and Bombay?

SUBJECT No. 6.

Revision of Mohatarfa.

1. Mohatarfa is now levied on the following items at the rates noted against each :—

House tax	....	....	.... from 8 annas to Rs. 15
Shop tax (including itinerant trade-tax)			.... ,, Rs. 2 to ,, 50
Cart tax	....	....	.... ,, Re. 1 to ,, 2
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Vacant site tax from 4 annas upwards.

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The rates vary according to the locality, *viz.*, a town, a kasba station or a village, and in the case of vacant sites according to their size. (Details of the rates are contained in pages 567, 575 and 581 of the Revenue Manual.)

2. Detailed rules with regard to the levy of this tax are set out at pages 565—582 of the Manual. The mohatarfa system of taxation is intended to reach those classes who do not contribute to the Land Revenue.

3. In Municipalities the proceeds from all sources are credited to their funds. In Unions, only the house tax and vacant site tax are credited to Union Funds, the rest going to the State Funds. In other villages all the items are credited to Provincial Revenues.

4. Recently, the Government accepting the recommendation of the Local Finance Committee, have in their Proceedings No. R. 10245-61—L. R. 453-16-1, dated 10th April 1916, ordered that the whole of the mohatarfa should be credited to District Funds in connection with the Local Self-Government Scheme.

There seems to be no doubt that the general lines on which the tax is now levied and the rates thereof and other particulars require revision. This may be considered, though the District Boards may be expected to take up the question, now that they are interested in the revenues derived therefrom.

SUBJECT No. 7.

Improvement of Tanks and Channels.

1. What steps are to be taken to ensure maintenance work being carried out to tanks regularly and in time, and prevent tanks from getting into disrepair?

At present, the responsibility of enforcing maintenance work is vested in the patel. The patel may not have the competency or the inclination to carry out this work properly. In the case of absentee landholders, the difficulty of enforcing the rules is great. Delay therefore is inevitable. When the majority of the raiyats are willing to convert the liability for maintenance work into a money cess, it is not possible to enforce this on the minority who may be very few.

Is it not necessary to legislate in this behalf to enforce the cess when the majority are agreeable?

2. What are the measures necessary for the efficient management of tanks and the proper regulation and economic distribution of water?

As matters stand at present, the patel practically administers the tank; of course, subject to the general control of the Amildar. The whole thing is one man's show with its attendant evils. The creation of Local Bodies or Village Tank Panchayets to take over the management of the tanks is therefore a desideratum. At present, Tank Panchayets are sanctioned only on the voluntary application of the raiyats. This has not conduced to the rapid development of the Tank Panchayet Scheme.

Large and important tanks have to be looked after by Government agency, equipped with proper staff and armed with adequate powers. Tanks with a revenue of over and above Rs. 2,500 may come under this class. The total number of such tanks is 53.

Major tanks with a revenue below Rs. 2,500 may be administered by the Tank Panchayets under the supervision of the Revenue Department (Amildar). These tanks number about 2,615.

Minor tanks may be managed entirely by the Panchayets themselves. It is unnecessary to state that no other agency could adequately cope with about 24,000 tanks.

Channels.

3. What measures can be suggested to conduce to a better working of the channels? The channels are now repaired by the Public Works Department and managed by the Revenue. Is it not desirable to obviate this dual control by making a single department solely responsible?

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SUBJECT No. 8.

Control of Primary, Secondary and Lower Technical Education.

In issuing orders on the subject of Local Self-Government in Mysore, Government have accepted the principle that in the case of District Boards and Municipal Councils considered eligible to undertake the control of elementary education, the powers may be delegated to them and have promised to try the experiment on receipt of definite proposals on that behalf from the District Boards and the Municipal Councils concered.

A few suggestions are made in this note as regards the conditions under which the experiment may be tried and the powers that may be delegated.

2. At present except in the Cities of Bangalore and Mysore, no Municipal Council makes any contribution towards elementary education. In the case of District Boards, 26·14 per cent of the receipts from the local cess are ear-marked for the village school fund and appropriated towards elementary education. The average annual income from the fund is Rs. 2,38,516. The total expenditure on primary education is Rs. 6,37,814. Thus, the contribution from local sources forms roughly 40 per cent of the total cost on primary education.

It seems desirable therefore to delegate the control only to such local bodies or Municipal Councils as are prepared to bear about 33⅓ per cent of the cost of elementary education. Wherever the contribution falls short of this the local body concerned should be responsible to make up the difference either by levying fees or a cess or any other manner deemed suitable by them. For the present, these arrangements may be tried in the case of all District Boards and the City Municipalities of Bangalore and Mysore.

3. The powers that may be delegated are:—

(i) Allocation of funds generally, *e.g.*, between various forms of grant and other institutions.

(ii) Preparation of the District Fund Budget for all vernacular schools under the control of the Board and final revision thereof on receipt of intimation of the amount of grant-in-aid received from the Provincial Budget.

(iii) The opening, registration and closure of schools.

(iv) The raising or lowering of the grade of schools.

(v) Distribution, appointment, transfer and dismissal of teachers within the district.

(vi) Award, withdrawal and transfer of grants.

(vii) Distribution of salary grants.

(viii) Award of scholarships and free-studentships.

(ix) Award of building and equipment grants subject to a limit to be prescribed by Government from time to time.

(x) Fixing of school fees.

The list is not exhaustive and may be revised after some experience of working is gained.

4. An Executive Committee should be constituted under each District Board to undertake under the general control of the Education Department the administration of vernacular education in the district.

Questions relating to examination, curricula and control of the inspecting staff will be outside the scope of the Committee.

The Committee may exercise similar control over Practical Instruction classes.

5. The time does not seem to be ripe to give the District Board control over Secondary Education. They should be entitled to make recommendations to the Inspector-General of Education in all matters of vernacular education above the Lower Secondary grade, A.-V. and High Schools and Industrial Education.

SUBJECT No. 9.

Adult Education.

Special measures for promoting.

In order to raise the general standard of literacy which is at present very low, it is necessary that special efforts should be made for the education of adults. The school-going population is usually taken to be 15 per cent and only taking persons between 20 and 45, the number of adults is about 20 lakhs including males and females. Of these only 6 per cent are literate. It is easy to realise what a vast field there is for adult education.

The Inspector-General of Education submitted in the year 1914, a scheme for opening 100 adult schools. There are now altogether 518 regular adult schools and 500 other indigenous night schools. A sum of Rs. 53,802 is now spent in giving grants to adult schools. The number of adults under instruction is 11,000.

2. Having regard to the fact that there are 5,642 Elementary schools for boys employing about 10,000 teachers, it is evident that with a little effort the opportunities for extending adult education are almost unlimited. In addition to this there must be educated men in each village who may be willing to take part in imparting education to adults.

The Education Department is at present making grants varying from Rs. 3 to Rs. 14 per mensem for each adult school but there can be no improvement in the results unless the local people interest themselves in the movement.

Government would therefore be glad to have the opinion of the Assembly on the subject especially with reference to the following points :—

(i) Opening new schools ;
(ii) Improving the attendance of the existing schools ;
(iii) School hours and curriculum ;
(iv) Supervision ;
(v) Finance.

3. The following suggestions are made to facilitate discussion :—

(i) Each Village Improvement Committee should hold itself responsible to start an adult school and have at least a dozen persons under instruction.
(ii) In addition to paid workers, the services of honorary workers should be secured.
(iii) The Taluk Progress Committees should consider the improvement of adult education as one of their most important duties and be in touch with the several agencies engaged in the work.
(iv) The funds assigned by Government for the development of adult education may be allotted to the districts and distributed by the District Committee and be supplemented by funds raised by means of voluntary contributions or by levying small fees.
(v) The curricula of adult schools should be suitably revised and proper text-books prepared, the school hours being fixed according to local convenience.
(vi) Periodical lectures and visual instruction should be organized.
(vii) Arrangements should be made for imparting practical instruction wherever possible.

SUBJECT No. 10.

Measures necessary for a correct census of production, increasing production and reducing indebtedness.

(1) *Census of Production.*

All production falls under two main important categories, agricultural and industrial.

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(Departmental Library)
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As far as agricultural production is concerned some arrangements have now been made to make an estimate of the most important crops produced in the State. But as regards industrial production no information is now collected.

Even in such advanced countries as England the importance of the subject has been only recently realised. It was in the year 1906 that the first census of production was held in England and an Act was passed after considerable discussion authorising the Board of Trade to hold such an enquiry in the United Kingdom. The results of such an enquiry held in 1908 was published only two years ago.

The following was the procedure adopted in England. The Board of Trade prepared the forms under which information was to be supplied and distributed the forms to those who were bound to supply the information under the Act. The information to be furnished related generally to the output, the number of days on which work was carried on, the number of persons employed, the power used or generated and other matters of a like character except the amount paid in wages. The penalty fixed under the Act for refusing to give the information or giving false information is £10. The enquiry has been of great use.

In Germany and the United States and other countries, such census of production is carried on under legislative sanction and it would be necessary if we are to get any accurate results that some similar arrangement should be introduced here. As regards the need for a census of production, the following passage from a well-known writer, Sir L. Chiozza Money explains the advantages to be derived from it. "The importance of an enquiry into production can scarcely be overstated. For, it is only upon a successful production that a nation can found a stable condition of wealth. When therefore we enquire into the nature of the production of the United Kingdom we are investigating facts of the greatest moment to the nation."

The following suggestions are made for improving the statistics of agricultural produce and of production from industries as compiled at present :—

(i) The Pahani or the annual crop inspection and outturn estimate should be improved and greater supervision exercised.

(ii) Inspection of selected fields should be more systematically conducted by the Agricultural Department and calculation of production based on the results.

(iii) Standard outturn of crops to be revised with reference to such experiments.

(iv) The statistics of production collected for each village should be verified by the Village Improvement Committee.

(v) Trained agency to be employed for collecting and compiling statistics.

(vi) Farm accounts to be introduced and popularised.

(vii) As agricultural stock forms a most important part of the wealth of agricultural classes the quinquennial census now taken should be improved and the increase or decrease in the number of agricultural stock published each year.

(viii) There should be a separate census in connection with the Village Improvement Scheme as regards rural industries and industries subsidiary to agriculture.

NOTE.—Industries should be divided into two well-defined classes, major and minor, for major industries there should be individual census by a special agency as contemplated. For minor industries, Village Improvement Committees should frame estimates and these estimates should be consolidated and published by the special agency dealing with major industries statistics.

Industrial Statistics.—The forms, in which the information regarding industries worked by motor power and of those worked by animal power is proposed to be collected, have been prepared and sample* is attached to this note. Arrangements are being made in co-operation with the Bangalore City Municipal Council to collect information in the Bangalore City and it is proposed to publish full information for the whole of the Bangalore District. Forms have also been prepared for the census of occupation and earning in the towns.

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* Not printed.

(2) *Increase of Production.*

The department and agencies connected with the Economic Conference have been doing a great deal to promote the increase of agricultural production by popularising the use of improved implements providing facilities for the supply of better seed and the purchase of machinery. The production of commercial crops is also encouraged but at present we have no means of knowing whether there is a steady increase in agricultural production and how much it amounts to from year to year. There is no doubt some difficulty in showing a steady increase of agricultural production owing to the vicissitudes of the seasons, but at any rate in the case of commercial and other crops for which water-supply is more or less assured, it is possible to show progressive increase.

(i) Each taluk should have its five years' development programme in which the area under each important crop should progress from a certain figure to a certain figure and the average outturn per acre should also increase from a certain figure to a certain figure. These taluk programmes should be prepared by the Revenue and Agricultural Departments working together.

(ii) The chief difficulty for the advancement of agriculture is the difficulty for the agriculturists to obtain the necessary capital. There should be a more effective organisation with regard to agricultural finance and also wherever labour supply is deficient to provide facilities for the supply of labour and also for sending people from the most congested parts of the State where the demand for land is not so keen.

(iii) There should be improved organization for marketing the produce and also for maintaining proper standards of quality.

For the development of industries the following measures are suggested:—

(i) The Department and the Industries and Commerce Committee to be continuously investigating new lines of industries and publish the results for the benefit of the public.

(ii) Formation of syndicates for investigating select industries and starting experimental work.

(iii) Formation of joint-stock companies to attract more capital.

(iv) The concessions offered by Government to be widely published, and people induced to take advantage of them.

(v) Select industries to be pioneered by Government.

(vi) Protection of local industries.

(vii) Formation of guilds and associations to maintain standards of quality, training a larger number of people in applied-science and commercial work.

(viii) To utilise the time and skill of the people in production to the greatest extent and avoid waste in these directions by rapidly expanding the Home Industries Movement, *viz.*, by opening cottage and rural industries for helping cottage workers in all important centres and by opening thousands of primary industrial classes all over the State to teach people of both sexes and all ages some useful form of industry.

(3) *Reducing Indebtedness.*

It has been roughly calculated that the total amount of indebtedness in the State is nearly 4 crores of rupees. No information is available as to how much of this debt has been contracted for productive purposes and how much for other, *i.e.*, non-productive purposes. The probability is that a very small portion of this debt has been incurred for the former purpose. It is therefore very necessary that some effective arrangements should be made for the supply of more capital in the country, both for agriculture and industries. The working capital of the Mysore Bank is nearly 67 lakhs. Of the 800 Co-operative Societies taken together, the working capital is only 44¼ lakhs, the average sum for each member being less than Rs. 70, the movement moreover has not spread to all parts of the State uniformly.

In other countries two forms of financing have been devised—according to the object—the one being specially adopted for the annual recurring needs of the

producer and the other for providing cheap capital for which a return is spread over a series of years. The former is done by means of Co-operative Societies and the latter by means of Land Mortgage banks. As has been explained above, our first need is that the amount which Co-operative Societies can obtain from the central financing agencies should be greatly increased and for this purpose, a proper central organisation is necessary. The question of starting Land Mortgage banks also requires to be investigated.

Other forms of co-operation should also be developed. Side by side with this, the education of the producers and raising the standard of their efficiency and character should be attempted.